



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of Diana Basso,
Department of the Treasury

CSC Docket No. 2014-1029

Classification Appeal

ISSUED: FEB - 4 2015

(RE)

Diana Basso appeals the attached September 20, 2013 and September 4, 2014 decisions of the Division of Classification and Personnel Management (CPM) which found that her position with the Department of the Treasury is properly classified as Auditor 2, Taxation. She seeks an Auditor 1, Taxation job classification in this proceeding.

By way of background, Ms. Basso received a regular appointment to the title Auditor 2, Taxation on December 9, 2006. This position is located in the Division of Taxation, Audit Activity, Individual Tax Audit Branch, Team A, and does not have supervisory responsibilities. Ms. Basso's position reports to a Supervising Auditor, Taxation. Ms. Basso submitted a request for a classification review which was received by CPM on April 5, 2013, and a classification review of her Position Classification Questionnaire (PCQ) and related documentation was performed.

The September 20, 2013 classification review found that Ms. Basso's assigned duties and responsibilities, as detailed in CPM's decision, were commensurate with the title of Auditor 2, Taxation. On appeal, Ms. Basso asserts that she is performing duties in accordance with the Auditor 1, Taxation title. Specifically, she claims she is an "acting" Auditor 1, Taxation, and performs supervisory duties. She states that she has been assigned to a special project (Offshore Compliance Initiative) where she performs supervisory duties and trains other auditors assigned to this project. She also states that she assumed the cases of an Auditor 1, Taxation who no longer works there. She states that more than 50% of her time is spent assisting her supervisors in planning and assigning work for team members,

including herself, developing work methods, providing training, assisting with problems and providing corrections, editing and certifying audit reports, and evaluating the performance of subordinates for use in preparing Performance Assessment Reviews (PARs).

In support of this appeal, Ms. Basso's supervisor, a Supervising Auditor, Taxation, indicated that the appellant began performing out-of-title duties as an "acting" Auditor 1, Taxation on March 25, 2013. She states that the appellant's PAR standards are those of an Auditor 1, Taxation, and that she has assumed the former Auditor 1, Taxation's complex cases. The supervisor indicates that the appellant has been assigning, reviewing and advising subordinate Auditors with their cases in her absence. She indicates that two additional Auditors 3, Taxation joined the team on July 29, 2013, and the appellant has been involved with the supervision of their work and training. The supervisor states that the appellant has identified new issues that arose in a special project and has set procedures for the group to follow. Additionally, the Assistant Chief of Audit Activity¹ submits a letter in support of this appeal. She states that the appellant assigns different categories of cases to herself and her subordinates that she feels are appropriate for each Auditor. The appellant answers technical questions, resolves problems, approves and corrects assessments, refunds, documents, letters, and explanations. She ensures accuracy of audits, works on a special project for the Offshore Compliance Initiative, reviews and trains the other Auditor on this project, monitors the Auditor's production, and advises her supervisor and provides input on the PAR. The Assistant Chief states that none of the Auditors 1, Taxation in this branch evaluate employees on their PARs. The Assistant Chief states that she assigned these duties to the appellant after the previous Auditor 1, Taxation retired, and that these are the expectations for other Auditors 1, Taxation in the Gross Income Tax Audit Branch. She states that a team with no Auditor 1, Taxation leaves the supervisor with no assistant and with added responsibilities for which other supervisors rely on the Auditor 1, Taxation.

Initially, the appellant's appeal was referred back to CPM for further review. CPM issued a determination dated September 4, 2014 which outlined the sequence of events regarding this appeal. It stated that it contacted the appellant's immediate supervisor in July 2014 and was advised that there had not been any substantive changes in the assigned duties and responsibilities performed by Ms. Basso since the audit. Accordingly, CPM concluded again that the position was properly classified as Auditor 2, Taxation. Subsequently, Ms. Basso was regularly appointed to the title Auditor 1, Taxation on September 20, 2014 from the eligible list for Auditor 1, Taxation (PS8544U). In a further submission, Ms. Basso reiterates that she provided input for the PARs of subordinates, to which her supervisor concurs. She further argues that she performs the duties of an Auditor 1, Taxation, and that preparation of performance reviews is not included in the job

¹ Now the Chief of Audit Activity.

description, but is included in the description for Supervising Auditor, Taxation. Finally, she also requests retroactive differential pay for her time as an "acting" Auditor 1, Taxation.

CONCLUSION

The definition section of the job specification for Auditor 2, Taxation states:

Under direction of a Supervising Auditor, Taxation, or Auditor 1, Taxation, Division of Taxation, Department of Treasury, takes the lead in (1) a group of auditors of lower grades engaged in field or office audits and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division, or (2) independently handles field or office auditing or accounting work of considerable complexity and importance; may be assigned to either field or central office location as required; does related work as required.

The definition section of the job specification for Auditor 1, Taxation states:

Under direction of a Supervising Auditor, Taxation in the Division of Taxation, Department of Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required.

In the instant matter, CPM found that the appellant's position was properly classified as an Auditor 2, Taxation as the primary focus of her duties was found to be conducting financial investigations and audits of considerable complexity. It indicated that she also has the responsibility of acting as a lead worker by advising and assisting other auditors. In that regard, leadership roles refer to persons whose titles are non-supervisory in nature, but are required to act as a leader of a group of employees in titles at the same or lower level than themselves and perform the same kind of work as that performed by the group being led. *See In the Matter of Catherine Santangelo* (Commissioner of Personnel, decided December 5, 2005). The appellant argues on appeal that she assists in supervising the auditors, and she indicates that she provided input to performance reviews, as well as performed other types of assistance to the supervisor.

A review of the appellant's duties reveals that they are more closely aligned to the Auditor 1, Taxation title. On her position classification questionnaire, Ms. Basso indicated that for 43% of the time she assisted subordinates with problems, techniques and technical matters, organized and assigned work, trained and

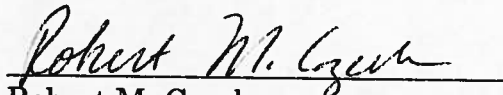
advised subordinates, reviewed their work, and tracked and reported on the work of the team. For another 21% of the time, she did the same for the Offshore Compliance Initiative team. Also, she assumed the duties of the Supervising Auditor, Taxation in the absence of the individual. Her job responsibilities are clearly focused on assisting with the supervision of auditing activities. Therefore, the appropriate classification of this position is Auditor 1, Taxation. As the appellant has already received a regular appointment to the subject title, the appellant should be provided with a retroactive provisional appointment and differential pay from the effective date of April 20, 2013, to the date the appellant was regularly appointed to Auditor 1, Taxation on September 20, 2014. See *N.J.A.C. 4A:3-3.9(e)3i*.

ORDER

Therefore, the position of Diana Basso is properly classified as an Auditor 1, Taxation. It is ordered that appellant's position be reclassified to that title effective April 20, 2013, and she be provided with differential pay to September 20, 2014.

This is the final administrative determination in this matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION
THE 4th DAY OF FEBRUARY, 2015


Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Henry Maurer
Director
Division of Appeals and Regulatory Affairs
Civil Service Commission
Written Record Appeals Unit
P. O. Box 312
Trenton, New Jersey 08625-0312

Enclosures (2)

**c: Diana Basso
 Douglas Ianni
 Kenneth Connolly
 Joseph Gambino**



Chris Christie
Governor
Kim Guadagno
Lt. Governor

STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
DIVISION OF CLASSIFICATION AND PERSONNEL MANAGEMENT
P.O. Box 313
Trenton, New Jersey 08625-0313
(609 292-8189)

Robert M. Czech
Chair/Chief Executive Officer

September 20, 2013

Ms. Diana Basso
Department of the Treasury
Division of Taxation
50 Barrack Street, 4th Floor
PO Box 288
Trenton, New Jersey 08695-0288

RE: Classification Appeal – Auditor 2, Taxation
CPM# 04130077, EID# 000360831

Dear Ms. Basso:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted and a telephone audit conducted with you, and your immediate supervisor Kathleen Haller on July 29, 2013.

Issue:

You are appealing your current permanent title of Auditor 2 Taxation (P24) is not consistent your current assigned duties and responsibilities. You contend that the title Auditor 1 Taxation (R27) is consistent with the duties that you currently perform.

Organization:

According to the organizational chart that was submitted, your position is assigned to the Division of Taxation, Audit Activity, Individual Tax Audit Branch, Team A. You report directly to Kathleen Haller, Supervising Auditor Taxation, and do not possess supervisory responsibility. A further review of the organizational chart

Rec'd 9/23/13
Dxb

shows that the unit consists of one (1) additional Auditor 2, Taxation and two (2) Auditor 3, Taxation.

Finding of Fact:

The primary responsibilities of your position include, but are not limited to the following:

- Assisting in the supervision of staff (in the absence of the Supervising Auditor Taxation).
- Reviewing and revising reports of audits conducted by new Auditors.
- Training new Auditors in auditing, examination and/or verification procedures.
- Assisting with the compilation of statistics for various functions to be used in the monthly report which includes the audit figures for Team A's projects' assessments and no actions completed for the month.
- Performing complex audits and/or examinations and verification of internal and external accounts.
- Examining and verifying taxpayer's records and books of account in order to ensure compliance and determination of any outstanding tax liability or overpayment.

Review and Analysis:

Your position is currently classified by the title Auditor 2, Taxation (P24-50815). The definition section of the job specification for this title states:

"Under direction of a Supervising Auditor, Taxation, or Auditor I, Taxation, Division of Taxation, Department of the Treasury, takes the lead in (1) a group of auditors of lower grades engaged in field or office audits and/or examining and verifying of accounts and records, both internally and of taxpayers, with respect to various taxes administered by the division, or (2) independently handles field or office auditing or accounting work of considerable complexity and importance; may be assigned to either field or central office location as required; does related work as required."

The definition section of the job specification for Auditor 1, Taxation (R27-50817) states:

"Under direction of a Supervising Auditor, Taxation, in the Division of Taxation, Department of the Treasury, assists in supervising the field or office auditing work and/or examining and verifying of accounts and

records, both internally and of taxpayers, with respect to various taxes administered by the division; may be assigned to either field or central office location as required; does related work as required."

The Auditor 1, Taxation acts as a head of a large unit performing professional or field audit work. Additionally, incumbents in this position are responsible for: planning work for self and others; developing work methods; assigning work to subordinates; assisting them with problems; conducting formal on-the-job training; evaluating performance; taking corrective action; and reviewing, editing and/or certifying audit reports prepared in the unit. Also, in the absence of the Supervising Auditor, Taxation assumes those duties.

A review of your current job duties and responsibilities finds that as a lead worker this position is primarily responsible for: examining and verifying taxpayer's records and books of account in order to ensure compliance and determination of any outstanding tax liability or overpayment; interpreting statutes and/or regulations to state government employees, taxpayers and others concerned with preparation of tax returns; training new Auditors in auditing, examination and/or verification procedures; and reviewing and revising reports of audits conducted by new Auditors.

The preponderance of assigned duties you perform is commensurate with the title Auditor 2, Taxation (P24).

Determination:

Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by your current title Auditor 2, Taxation (P24-50815).

Please be advised that in accordance with *N.J.A.C. 4A:3-3.9*, you may appeal this decision within twenty (20) days of receipt of this letter. This appeal should be addressed to Written Records Appeals Unit, Division of Appeals and Regulatory Affairs, P.O. Box 312, Trenton, New Jersey 08625-0312. Please note that the submission of an appeal must include a copy of the determination being appealed as

Ms. Diana Basso
Page 4
September 20, 2013

well as written documentation and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,

A handwritten signature in cursive script, appearing to read "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Classification and Personnel Management

JR/rmd

c: Ms. Laura Budzinski, Treasury



Chris Christie
Governor
Kim Guadagno
Lt. Governor

STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
DIVISION OF CLASSIFICATION AND PERSONNEL MANAGEMENT
P.O. Box 313
Trenton, New Jersey 08625-0313
(609) 292-8189

Robert M. Czech
Chair/Chief Executive Officer

September 4, 2014

Ms. Diana Basso

21 Dartmouth Drive
Jackson, New Jersey 08527

**RE: Classification Appeal – Department of the Treasury
CSC Docket No. 2014-1026, No CPM Log Number**

Dear Ms. Basso:

The Division of Appeals and Regulatory Affairs referred your classification appeal to the Division of Classification and Personnel Management for further analysis. This is to inform you of our determination concerning this classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted.

Background:

April 3, 2013 – You submitted a Classification Appeal arguing that your current permanent title of Auditor 2 Taxation (P25) is not consistent with your current assigned duties and responsibilities. You contended that the title Auditor 1, Taxation (R27) was consistent with the duties that you performed.

July 29, 2013 -- A telephone desk audit was conducted with you and your immediate supervisor, Supervising Auditor Taxation. The major duties of the position under review at that time were ascertained from you and confirmed by your immediate supervisor. A review of your primary job duties and responsibilities found that your position is responsible for taking the lead in the training of two (2) positions of Auditor 3, Taxation. You were not responsible for preparing and/or signing Performance Assessment Reviews (PARs).

September 20, 2013 – The Division of Classification and Personnel Management rendered a determination that the appropriate classification for your position was that of an Auditor 2, Taxation.

Ms. Diana Basso
Page 2
September 4, 2014

October 23, 2013 - You appealed the Division of Classification and Personnel Managements' determination to the Division of Appeals and Regulatory Affairs.

June 12, 2014 - You received a letter from the Division of Appeals and Regulatory Affairs closing their file and remanded the file back to the Division of Classification and Personnel Management for further analysis of their determination.

July 17, 2014 - The Division of Classification and Personnel Management contacted your immediate supervisor and were advised there have not been any substantive changes in the assigned duties and/or responsibilities that you perform.

After a careful review and analysis of the information provided, no substantial evidence exists in the assigned duties or responsibilities being performed that would alter the determination issued on September 30, 2013.

The assigned duties and responsibilities of your position are consistent with the established standards for incumbents functioning in the title Auditor 2, Taxation (P24-50815).

In conclusion, the position under review is properly classified as Auditor 2, Taxation (P24-50815).

Determination:

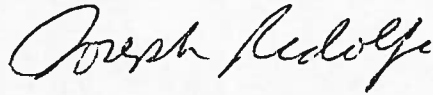
Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by your current permanent title Auditor 2, Taxation (P24-50815).

Please be advised that in accordance with N.J.A.C. 4A:3-3.9, you may appeal this decision within twenty (20) days of receipt of this letter. This appeal should be addressed to Written Records Appeals Unit, Division of Appeals and Regulatory Affairs, PO Box 312, Trenton, New Jersey 08625-0312. Please note that the submission of an appeal must include a copy of the determination as well as written documentation

Ms. Diana Basso
Page 3
September 4, 2014

and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,

A handwritten signature in cursive script, appearing to read "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Classification and Personnel Management

JR/rmd

c: Mr. Douglas Ianni
Ms. Laura Budzinski
Ms. Rebecca Evans ✓